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CENTRAL INTELLIGENCE AGENCY

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- f. Confiscated land of collaborators. The present administrator of the land must pay the taxes.
- g. Mortgaged land. The mortgagee must pay the taxes.
- h. Abandoned land which was formerly cultivated.
5. Personal property -- such as gold and silver, stocks and shares, cash and other wealth not produced from the land -- is also taxable, and an itemized account of all such possessions must be submitted to the local Communist government, which evaluates these items in terms of points for taxation.
6. Every family deducts 1½ "wealth units" per person as tax exemption. After the exemption points are deducted from the total "wealth units," individuals are placed in one of 13 categories. The tax increases in proportion to the individual's "wealth units." Additional exemption points are given to poor families and families of conscripts, veterans and wounded soldiers.
7. Taxes are collected twice a year and half of the total tax must be paid each time.

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